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S very handsome article, with a very handsome article, wit gilded frame—just what is need ed by a ladies' tallor. Price ex tremely cheap.

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DEALERS.

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VIOLATING

Tobacco Is Being Sold Which Pays No Tax.

WHOLESALE attempt to defraud the Government of the special tax on tobacco is being made by the small dealers of the city, chiefly among strong association being formed very Chinese and Japanese, in the sale of leaf tobacco upon which no stamp has

law is severe, and a warning having It now rests for the growers and manunow been given to the dealers gullty of facturers in the various sugar districts such criminal evasion of the law, In- to complete the formation of, or ternal Revenue Collector Chamberlain will proceed to act. Deputy Collector strengthen the already existing associa-Cousins called attention yesterday to tions or unions, in order that each dis-the repeated violation of the law requiring the payment of a stamp tax of the central body, which we hope is destwelve cents upon each pound of leaf tobacco sold. He said that these are not the first offenses against this particular statute of the internal revenue consensus of opinion is to be expressed. laws, but they have now become so serious as to require a stringent enforcement of the law.

A short time ago some of the many small bebacco dealers about the city were arrested for selling tobacco without having paid the license required. As ference is well attended, not by persons the violation of the law was through ignorance, these cases were settled by the payment of the annual license of \$6 as dealers. Other dealers were also warned of the requirements of the law, and in every case this annual tax was

It has now come to the ears of Deputy Collector Cousins that these dealers, presuming upon the tax they have paid as such dealers, are violating the law to an even greater extent. Farmers and growers of tobacco are exempt from the tax as manufacturers, and ers in and about Honolulu and selling it again without paying the tax or complying with the law in any particular. gar industry which he has undertaken The particular section of the internal to supply to Mr. Barton, the Commonrevenue law applying to this case is as

Bvery person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco, and such manufactured tobacco, and such manufactured tobacco shall be put, up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe: Byery person shall also be regarded as tary of the Treasury shall prescribe; Provided, That farmers and growers of tobacco who sell leaf tobacco of their ewn growth and raising shall not be re-garded as manufacturers of tobacco.

The failure to pay the tax of twelve cents per pound is not the least part of the evasion of the law. It is made one ticular problems awaiting solution Collector to account for every pound of tobacco grown within his district, and to see that it is properly registered and stamped. If these dealers, who evidently think the payment of one license siderable, if not unbounded, faith in Dr. the following figures will show some the question whether such a joint resolugives them the right to sell leaf tobacco without paying the remaining tax, wish to continue selling tobacco are compelled to comply with all the conditions and regulations surrounding the manufacturer of tobacco. They must not only pay the special tax as manufacturers but must file a bond, register, and make returns of every pound of tobacco sold. The tobacco must be put up in the regulation size package designated by the Department, with the manufacturer's name, the weight of the package, and the stamp showing that the tax has been pald upon it. They must also keep a record of all sales of such tobacco, make monthly returns to the collector. showing the amount of tobacco on hand and also the number and value of stamps on hand.

There is no provision of the law prohibiting any one from buying tobacco from the grower, but when this first buyer attempts to sell it again he must have the permission of Uncle Sam and comply with his regulations. These buy the tobacco in the fields and sell it from their stores because they have paid the one tax of \$6 a year. This ille gal practice the internal revenue authorities now intend to break up, and any one wishing to sell leaf tobacco, who is not a grower of said tobacco. must comply with all the conditions of the law as a registered manufacturer. By this means only can the collector keep track of the tobacco raised in his district, and prevent fraud and evasion of the law. While perhaps the amount of tax involved is not very large, it is important, as otherwise no account of the tobacco grown can be kept. Unless the law is enforced it would be possible for the tobacco to be sold to these Chinese and Japs, who can further evade the law by packing cigars in boxes upon which a stamp has already been

laced and used, but not cancelled. Now that a public warning has been given, the internal revenue authorities intend to prosecute any person or persons found violating the law.

Walter Dimmick Arrested.

WASHINGTON, August 10 .- Chief Wilkie of the Secret Service has received a telegram from San Francisco announcing the arrest of Walter Dim wick, formerly chief clerk of the United States Mint there. The telegram gives se particulars.



of organizing the if the people do not back him up forming the organization which he de-clared to be necessary. We shall await Queensland sugar industry is being pushed forward with some the results of the June conference with the keenest interest. Upon it will largely depend all further efforts to promote the establishment of a sugar much on the lines laid down by us last association, embracing the whole colmonth, which lines were similar to In the election of officers to conthose advocated by the sugar conferthat association the broades: The penalty for such violation of the ence held fifteen months ago in Mackay minded men we have should be chosen, while it should be recognized that reaseach district in the general control of and void. the executive of the body. That this The opi will be done we have every hope, and, as stated above, it rests now with the manufacturers and farmers to do their share of the work in sending delegates to Bundaberg, not to talk only, but tined to effectively represent the whorwith power to act on behalf of industry in all matters where a general respective districts.-Queensland Sugar No time should be lost and delegates with plenary powers should at once be elected to attend the conference which will take place in Bundaberg in the Sloux City to investigate the condition early part of next month. If this con of the corn crop of Western Iowa. The acting on behalf of distant associations, but by actual delegates from those bodies, then a really sound commencement will have been made to draw the sugar of the more important crop-producing people together, and establish an or-ganization by means of which Dr. Max-States. Speaking of his trip this mornwell's splendid services will be placed ing, he said: at the disposal of every cane farmer in the State. There is of course much to be done before the organization can become a living and active factor in promoting the welfare of our industry, but no time is to be lost, otherwise the years, as in the past, may be allowed

wealth Prime Minister.

tion required to make that report com-

one details necessary to a full and comprehensive grasp of the whole ques-

tion are not easily obtainable by any

single individual. It cannot be expect-

ed that Dr. Maxwell will go from dis-triet to district, and from farm to

that go to make up the whole of the

information dealing with the industry,

and by so much must the task he has

the sugar experiment stations to be carried out along all lines which will do

the greatest amount of good. There is

also the information on sugar matters.

the results of experiments and the par-

which must be known both to Dr. Max-

put a crown of effectiveness upon

sugar experiment stations, their or-

people spread up and down the scat-

would be well if those engaged in the

industry recognized this, and at once

has been indicated. We are well with-

(Continued from Page 1.)

the beginning of this month the transac-

tions in principal shares have been daily

growing much brisker.

The N. Y. K. rise is partly accounted for by the strong agitation of a section

of the shareholders to have some of the

reserves paid out as dividend, though this is a very doubtful issue. On the

other hand, as the N. Y. K. shares are

among the most popular of those in which large transactions take place, it

is difficult, once given an upward move-ment, to tell where it will stop, whether

SIAMESE WARSHIP.

It is reported that recently the Slamese

Government, through the Japanese Min-

ister at Bangkok, applied to the Japanese naval authorities to build for them a warship, but the Japanese Government,

such matters, was obliged to decline. The

Siamese Government, however, being de-strous of building the ship in Japan with

a view to saving the expense of its trans-

placed with the Mitsu Bishi Shipbuilding

Yard at Nagasaki or the Kawasaki Yard at Kobe. The Siamese navy consists of some ten vessels of 590 to 900 tons each.

The proposed ship's displacement will be nearly equal to that of the rest: She is

intended for defence in the Menam river, on which the city of Bangkok

the agitation is successful or not.

BUDGET

ORIENTAL

organized body, for the thousand

"I decided to make a personal inspection of conditions in the corn and wheat belt of the United States, not so much to get an idea of the percentage of damage as to investigate the cause may sell leaf tobacco of their own raising to slip by with nothing being done. er, if possible, how to improve in the ing to whomsoever they please. But the Dr. Maxwell's engagement with the future. We have plenty of people in the law requires that the person who buys Queensland Government is only for five different parts of the country making this tobacco must stamp and pack it in eriginal packages if he wishes to offer it for sale again. This is just what the small dealers are not doing. They are buying the leaf tobacco from the farmpercentage of damage correctly, and which must be experienced by Dr. Max-well in making the report upon the su-I would like to see the condition for myself. 'Corn is somewhat seriously injured

in all of the States of the corn belt; how much, I cannot pretend to say. Our plete should really be gathered by an monthly bulletin, to be issued on August at, will give the per cent. You people here are not going to starve; it is only a question of how much money you will put into the bank. If I were a Nebraska farmer now I would feed wheat instead of selling it at the present prices and I would feed wheat infarm, collecting all the minute facts stead of corn at the present prices, "I am a little bit surprised that you

people here do not raise more sugar beets as the soil and climate are suited undertaken be the more difficult. At for that purpose. They will stand the same time even after the report drought well. There is not a farmer facts required to enable the work of able as the doing anything as profitwould be, if the pulp were fed to dairy cattle and the sugar sold to factories.

"Nebraska is not keeping pace with other States in this matter. large increase all along the line. We now use 200,000,000 tons of sugar and ing, but to make that work of value, to we produced 36,000,000 tons; two years terial. ago 56,000,000 tons; last year \$2,000,000 there is an absolute necessity for the tons, and this year the prospects are that we will produce 100,000,000 tons. ganizer and his staff, to be brought into There will be over forty factories runclose and easy communication with the ning this fall, and the demand is much greater than the United States can tered districts along our seaboard. It supply under its flag, including all of the islands, Porto Rico, Hawaii and the Philippines. What took active steps in the direction which making in the United States will not be more than half the amount consumin the mark when we venture to assert ed in this country, so that for Nebrasthat Dr. Maxwell himself is not 'too ka farmers this offers the best opening

sanguine of success attending his work I know of." Winn, Richard Leslie Butler and Alfred Plant, who were alleged to have been concerned with others in looting a pawnbroker's shop at Chang-koe Chuang,

about 30 miles N.E. of Peking. The defendants having been brought n, together with a Chinese whose shirt was blood-stained and his feet shackled, and the assessors having been sworn, Chang Yung-feng, pawn-broker of San-he-hslen, was called, and said that about 8 o'clock on the night of June 25th, five and six Chinese, and carters with four carts, appeared in front of his shop and shouted out for the be opened. The people in the pawnshop, supposing that there was no hostile intention, opened the door and re-ceived the foreigners as visitors. The foreigners, with arms in their drove all the occupants of the shop into the office. As the foreigners could not speak Chinese, the native who was acting as their interpreter asked them which man was the proprietor, and demanded 5000 taels. The proprietor rethat he could not raise 5000 taels. of the foreigners pointed out one of the pawnshop people who was the account-ant of the shop, and demanded money from him. Four of the shop's staff wer then bound. The foreigners' interpreter next led the way with a lighted candle and searched the place for money, break-ing open the wooden safe and taking therefrom a few taels in silver and se taels worth of jewelry. They also broke open the brickwork of two kangs and finding nothing there, again demanded money. They raised the sum of 500 taels, but being dissatisfied they still went on rifling the place. At this point a Chine ing outside the gate, had their curiosity aroused. The carters became frightened, and fied. The Chinese soldiers pursued SENTENCED FOR LOOTING.

Mr. Ragsdale, the American Consul at Figures in the shop, hearing the firing. Sired two shots inside the shop and one out of the trial of three Americans, James out of the door. The foreigness stopped them firing after them. Out of the four

Tax Commission Can Get No Money.

The Executive Council held a long and busy session yesterday, the chief result of which was the decision that the Tax Commission appointed on the last day of the recent Legislature has no standing and its warrants will not be paid by Treasurer Wright.

The opinion of Attorney General Dole on that point was submitted to the Council, and it is upon his holding that onable representation must be given to the Tax Commission is declared null

The opinion of the Attorney General s as follows:

Territory of Hawaii.
Office of the Attorney-General.
Honorable Wm. H. August 13th, 1901.
Honorable Wm. H. Wright, Treasurer
of the Territory of Hawaii. Dear Sir: In confirmity with your request, I have the honor to submit the following opin-ion as to whether you would be justi-fied in approving the vouchers for ex-OMAHA, Neb., August 3.—James penditures made pursuant to House Concurrent Resolution No. 5 adopted on the 1st day of May, 1801, and providing for, the city on his way from Lincoln to and attempting to create, a commission of five members of the legislature for the purpose of investigating the system of taxation, and reporting upon plans looking toward a reorganization of the ago to make a personal inspection of lature. Same at a succession ago to make a personal inspection of lature. The first two lines of Section 43 of The first two lines of Section 43 of lature.

the Organic Act declare: "That each session of the legislature shall continue not longer than sixty days, excluding Sundays and holidays." The legislature convened February 20th.

Counting the days on the calendar, it had continued sixty days at midnight April 30th, exclusive of Sundays. During this time Washington's birthday, February 22nd, intervened. February 22nd is not a statutory holiday, either by the laws of this Territory or by the laws of the United States, unless in the District of Columbia-although by State or Territorial law it is a legal holiday in about three-fourths of the states and Terri-tories. I doubt if the word holiday, as used in the Organic Act, is limited exclusively to statutory holidays; but to be a holiday without statutory enactment, the day must be such by settled and general usage; a day set apart for festivities, recreation or ceremonial, in which the or dinary occupations of the community are suspended generally and by common con sent. If a day can be a holiday within contemplation of the law without statutory enactment, it must be such by well established and general usage.

It seems to me clear that Washington's

birthday has never been observed in these islands as a public holiday to an extent which would make it such in the

absence of statutory enactment.

If this is so, on May 1st the term of the legislature had already expired by limitation of time, and the joint resolu-tion passed on that day is a nullity. Sutherland on Statutory Construction, s. Satherland on Statutory Construction, s. 26; Tennant's Case, 3 Neb. 469; State v. Judge. 23 La. Ann. 223; Macon, Etc., R. Co. v. Little, 46 Ga. 370; Gormley v. Taylor, 44 Ga, 76; Rohrbacker v. Jackson, 51 Miss. 735; People v. Hatch, 33 Ill. 9, 151; Davidson v. Moorman, 2 Heisk, 575; Loves v. Thealt. Jones v. Theall, 3 Nev. 233; Speed v Crawford, 3 Met. (Ky.) 207; Pack v. Bar ton, 47 Mich. 520; Powell v. Jackson, 5 1d. 129; Sayre v. Pollard, 77 Ala. 608; Green v. Weller, 32 Miss, 704; Sutherland, Green v. Weiter, 22 Miss. 704; Suthermand, Sec. 29; Legg v. Mayor, etc., 42 Md. 203; Moog v. Randolph, 77 Aln. 597; Jones v. Hutchinson, 42 1d. 721; Perry Co. v. R. R. Co., 58 Id. 546; Moody v. State, 48 Id. 115; S. C. 17 Am. Rep. 28; Supervisors v. Heenan, 2 Minn. 330.

If the foregoing premises are sound Maxwell and the work he is undertak- thing of the output. Three years ago tion would otherwise be valid is imma-

> Very respectfully yours, E. P. DOLE.

****************** in the pawnshops all night, and about o'clock the next morning they came out with the looted silver and lewelry. The foreigners seized the brother of the pawnbroker and made him walk with them as a sort of hostage, to prevent the Chinese soldlers from opening fire on the barty. They forced the man to on the party. They forced the man to company them for a distance of two out of the village, the Chinese soldiers pursuing them from behind.

three were found guilty of robbery with violence, and were sentenced to four years' imprisonment each; probably to be served in Shanghai.

SUN YAT SEN. Mr. Lynch writes of this would-be Reformer to the Daily News. It will be remembered he reappeared in Canton last er as the organizer of rebellion. It did not succeed, for his followers ran short of supplies, but not before they had "in twenty days won six battles and taken possession of five towns," Mr. Lynch saw him, Sun Yat Sen was once more absorbed in his studies—this time in Yokohama. He is there devoting himself to the problem of how "to Jap-anese China." The man who solves that problem, and carries it out, will pro-foundly alter the destinies of the Far East, and perhaps even of the world. When time, for "the Chinese are much cleverer than the Japanese, and belong to a high-er order of intelligence. He is convinced that there is no chance of doing this otherwise that by doing away with the present dynasty, and deposing the present Emperor, although he quite admitted the desire for reformation which had been manifested by the Emperor some time before, yet he believed that he was too handicapped, too powerless, sur rounded as he was by conservative in-fluence, ever to accomplish anything. Even should the powerful influence of the Dowager-Empress be withdrawn, in whose presence is focussed and centrated the very convergence of servative influence, he feared that it would be of no avail. When an Imperial despot turns reformer, he is apt to go too fast. And this was the fault committed the young Emperor, according to Sun Yat Sen. Nothing but a republic on the most democratic basis will satisfy them. So in "Japanesing" China, he proposes also to Americanize her. It is a safe prediction that Sun Yat Sen will pursue many "studies," and learn a good deal more than he yet knows before he be-comes President of the United States of

MERCAPTIAN.				
u. Brower & Co	1,000,000	100		-
M. S.Sachs' Dry Goods Co , Ltd	120 m 600	100		100
L. B. Kerr & Co . Ltd.	980,000	100	133	45
SDOAR.				
Samos Haw. Agricultural Co Haw. Com. & Sug. Co.	8,000,000	100	241.	24%
Haw, Agricultural Co.	1,000,000	100		805
Haw. Com. & Sug. Co.	2,812,780	100		8212
Hawaiian Sugar Co	750,000	100	30	185
Honokaa	2,000,000	20		1656
Kahuku	600,000	100	20	225
Kannku. Kihei Plan Gr Lt	2,500,000	100	4,000.0	iI
Kipahulu	800,000	100	188	170
Kona Sngar Co.	500,000 832,500	100		
Paid up Nahiku Sugar Co. A Paid up	1,650,000	20	****	11
Nahiku Sugar Co. A	*******	20	128 21	
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Olas Sugar Co. Ltar	500,000 812,800	20		234
Olewaln. Paid up !	2,500,000 150,000	100	1135	140
Paanban Sug. Plan. Co	5,000,000	100 50 100	P-7-02-000	
Pacific	750,000	100	*****	250
Pepeckeo	750,000	100	APC. C.	175
Pioneer Mill Co. As.	125,000	100	95	100
WAIRIUS Agt. Co	4,500,000	100	70	75
Wailuku	700,000 252,000	100	150	830
Walmea	125,000	100		
STRAMARIT COS.				000
Wilder B. S. Co Inter-Island B. S. Co	500,000	100		100
MISCELLANBOUS.				100
Hawaiian Electric vo.	250,000	100	11.0	105
Hon. Rn. Tr. & Ld. Co.	280,000	100		
Mutual Telephone Co. O. R. & L. Co. People's Ice & Ref. Co.	89,000 2,000,000 150,000	100		100
People's loe & Ref. Co.	150,000	100		100
BAFES,				- 2
First National Bank.				110
a Trust Co	1	1		10
BONDS.				
Haw. Govt. & per cent			96	
Hilo B. R. Co. 8 per ot				• 10
Swa Plantation 6 1.0			100	
O. B. & L. Co			102	
Olsa Plan. Sp. C			100%	
Haw. Govt. 5 per cent Hilo B. E. Co. 8 per ce Hon. E. T. & L. Co. Ewe Plantation 6 j. c. O. R. & L. Co. Oahu Plant, 6 p. c. Olas Plan. 6 p. c. Watalna Ag. Co. 8 p. c.			101	
	1	1		133

HONOLULU STOCK EXCHANGE.

NAME OF STOCK. Capital Val Bid Ask

Honolulu, August 19, 1901

Afternoon session-One thousand Ha walian Govt. 5 per cent bonds \$96; 73 Ewa

TIDES, SUN AND MOON.

§J. Hopp & Co King and Bethel Sts Tan. 26 . 37 1 5 1.08 8 24 5 51 5 41 6.22 1 48 Mon. 26 1 27 1 5 1.47 6 50 8.50 5.42 6.21 2 41 First quarter of the moon on the 21st

t 9:22 p. m. Times of the tide are taken from the United States Coast and Geodetic Survey tables.

The tides at Kahului and Hilo occur

about one hour earlier than at Honolulu. Hawaiian standard time is 10 hours 30 minutes slower than Greenwich time, being that of the meridian of 157 degrees 30 minutes. The time whistle blows at 1:30 p. m., which is the same as Greenwich, 6 hours 0 minutes. Sun and moon are for local time for the whole group.

NEWS OF WORLD CONDENSED

Crispl is nearing his end.

dead. Carrie Nation's husband seeks

The Mexican National Railroad may

Marie George, the actress, has been Chicago foundries give high pay to ion-union men only. Peter Jackson died in a sanitarium

at Brisbane, Australia. A meteorite weighing three tons has fallen in Atlantic City. The Hamburg-American line may

build nine new steamers. President Hays of the Southern Pa ific Company may resign. Cecil Rhodes is planting thousands of

cres in fruit in South Africa. The artillery commands will soon b withdrawn from the Philippines. The Colombian army is reported to

have invaded Venezuelan territory. Lord Kitchener says that all Boers who do not surrender will be exiled. Wisconsin lumbermen are making eavy investments in California for-

Washington has received notice of a matrimonial boom among Philippine teachers.

Senator Joe Blackburn is to be married to Mrs. Mary E. Blackburn, a dis tant relative. Rear Admiral Howison, retired, has

een named as the third member of the Schley court.

The people of the new town of Law ton, Okiahoma, have organized a vigi-

ance committee. Jimmy Michael rode a mile in 1:30 breaking the world's record by one and wo-fifths seconds.

The Chinese Reform Association New York requests all Chinese America to remove their queues. A million-dollar company has been formed to establish a steamship line

between Jamaica and American ports At Taylorsville, Ky., a negro vagrant was auctioned off to a farmer for \$2 who will have the privilege of making him work for nine months. The yacht races for the Canada's cur

and the championship of the Great Lakes are now being sailed off Chicago The Cadillac of Detroit is defending the cup against the Canadian challenger. Invader.

In an athletic contest at Colorado Springs, Candisas de Foya, a Ute Indian, broke the world's running record for 100 yards, making the distance in 0:09 flat. The professional record was 0:09 3-5 and the amateur record 0:09 4-5.

J. HOPP & CO.---J. HOPP & Clarke's Blood

IS WARRANTED TO CLEAR THE BLOOD from all impurities from whatever cause arising. For Scrofule, Scurvy, Ecsems, Skin and Blood Diseases, Blackheads, Pimples and

Blood Diseases, Blackheads, Pim Bores of all kinds, it is a never fai permanent cure. It Cures Old Bores. Cures Bores on the Neck. Cures Bore Legs. Cures Blackhead or Pimples

Cures Bouryy.

Cures Blood and Skin Diseases.

Cures Blood from all impure matter.

From whatever cause arising.

It is a real specific for Gout and Rheematic pains.

It removes the cause from the Blood and Bones.

As this Mixture is pleasant to the tasts, and warranted free from anything injusting and the constitution of the Department of the Laster and warranted free from anything injusting to the most delicate constitution of the Department of the Laster and the Constitution of the ous to the most delicate constitution e either sex, the Proprietors solicit sufferen-to give it a trial to test its value.

THOUSANDS OF TESTIMONIALS OF WOR-DERFUL CURES FROM ALL PARTS OF THE WORLD.

Clarke's Blood Mixture is sold in borties. 2s 3d each, and in cases containing six times the quantity, lis—sufficient to effect a permanent cure in the great majority of long-standing cases—By ALL CREMING IST and PATENT MEDICINE VENDORS throughout the world. Proprision, THE LINCOLN AND MIDLAND COUKTIES DRUG COMPANY, Lincoln, England. Trade mark—"BLOOD MIXTURE".

CLARKE'S BLOOD MIXTURE

CAUPTION. — Purchasers of Clarke's Clarke's Blood Mixture should see that they get the wenuine article. Worthless imitations and substitutes are sometimes paimed off by unprincipled venders. The words, "Lincoln and Midland Counties Drug Company, Lincoln, England," swengraved on the Government stamp, and "Clarke's World Famed Blood Mixture" blown in the bottle, WITHOUT WHICE NONE ARE GENUINE.

Castle & Cooke, Ltd. Commission Merchants.

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The Ewa Piantation Co.
The Waislus Agricultural Co., List
The Kohala Sugar Co.
The Waimes Sugar Mill Co.
The Fulton Iron Works, St. house.

The Standard Oil Co.
The George F. Blake Steam Punion
Weston's Centrifugala.
The New England Mutual Life insurance Co. of Boston. The Astna Fire Insurance Hartford, Conn.

The Alliance Assurance Co.